



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.302

AMARAVATI, SATURDAY, JUNE 19, 2021

G.189

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - AMENDMENT TO G.O.MS.NO 259, REVENUE (CT-II) DEPARTMENT, DATED.29-6-2017 SO AS TO NOTIFY APGST RATES OF VARIOUS SERVICES AS RECOMMENDED BY GST COUNCIL IN ITS 43RD MEETING HELD ON 28.05.2021.

[G.O.Ms.No.139, Revenue (Commercial Taxes-II), 18th June, 2021.]

NOTIFICATION

In exercise of the powers conferred by sub-section(1),sub-section(3)and sub-section(4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the Notification issued in the G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated 29-6-2017, namely:-

AMENDMENT

In the said notification, in the Table,-

- (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;

- (b) in serial number 25,-

- (i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

- (ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

This notification shall deemed to have come into force with effect from the 2nd day of June, 2021.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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